

## CHAPTER 4 CAMPAIGN DISCLOSURE PROCEDURES

[Prior to 9/9/87, Campaign Finance Disclosure[190] Ch 4]  
[Prior to 3/30/94, Campaign Finance Disclosure Commission[121] Ch 4]

### DIVISION I ORGANIZATIONAL REQUIREMENTS

#### **351—4.1(68A,68B) Requirement to file statement of organization (DR-1)—persons subject to requirements; financial thresholds; where to file; when due.**

**4.1(1) *Persons subject to requirement.*** Every committee shall file a statement of organization (Form DR-1) within ten days from the date of its organization. The forms shall be either typewritten or printed legibly in black ink.

*a. "Committee" defined.* "Committee" includes the following:

(1) A "candidate's committee" that is the committee, even if the committee consists only of the candidate, designated by a candidate for a state or local office to receive contributions, make expenditures, or incur debts in excess of \$750.

(2) A "political committee" (PAC) that is a committee exceeding the \$750 organizational threshold to expressly advocate the nomination, election, or defeat of candidates or to expressly advocate the passage or defeat of a ballot issue.

(3) A "state statutory political committee" (state party), "county statutory political party" (county central committee), or "city statutory political committee" (city central committee).

*b. When organization occurs; financial thresholds.* At the latest, organization is construed to have occurred as of the date that the committee first exceeded \$750 of financial activity in a calendar year in any of the following categories: contributions received (aggregate of monetary and in-kind contributions); expenditures made; or indebtedness incurred.

*c. Permanent organizations temporarily engaging in political activity.* The requirement to file the statement of organization applies to an entity that comes under the definition of a "political committee" (PAC) in Iowa Code Supplement section 68A.102(18) by receiving contributions, making expenditures, or incurring debts in excess of \$750 in any one calendar year for the purpose of expressly advocating the election or defeat of a candidate for public office, or for the purpose of expressly advocating the passage or defeat of a ballot issue. A permanent organization that makes a one-time contribution in excess of \$750 may in lieu of filing a statement of organization follow the procedure in rule 351—4.35(68A). A permanent organization that makes loans to a candidate or committee or that is owed debts from a candidate or committee is not deemed to be engaging in political activity requiring registration.

**4.1(2) *Place of filing.*** Statements of organization shall be filed with the board at 510 East 12th Street, Suite 1A, Des Moines, Iowa 50319. Statements may also be filed by fax at (515)281-3701 or filed electronically through the board's Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics).

**4.1(3) *Time of filing.*** A statement of organization shall be filed with the board within ten days after the financial filing threshold in subrule 4.1(1) has been exceeded. A statement must be physically received by the board or, if mailed, must bear a United States Postal Service postmark dated on or before the report due date. Faxed or electronically filed statements must be submitted on or before 11:59 p.m. of the tenth day after the organization of the committee is required. If the tenth day falls on a Saturday, Sunday, or holiday on which the board office is closed, the filing deadline is extended to the next working day when the board office is open.

**4.1(4) *Candidate defined.*** For purposes of Iowa Code Supplement chapter 68A and Iowa Code chapter 68B, and the rules of the board, "candidate" means an individual who takes affirmative action to seek nomination or election to a state or local public office. "Takes affirmative action" includes making a public announcement of intention to seek nomination or election, making any expenditure or accepting any contribution for nomination or election, distributing petitions for signatures for nomination, filing nomination papers or an affidavit of candidacy, or being nominated by any convention process set out by law.

**4.1(5) *Ballot issue defined.*** “Ballot issue” means a question that has been approved by a political subdivision or the general assembly to be placed before the voters or is otherwise required by law to be placed before the voters. “Ballot issue” does not include the nomination, election, or defeat of a candidate.

This rule is intended to implement Iowa Code Supplement sections 68A.201 and 68A.401.

**351—4.2(68A,68B) Information required: committee name.**

**4.2(1) *Full name required.*** The statement of organization shall include the full name of the committee. A committee using an abbreviation or acronym as part of the committee name shall provide with the statement of organization a written explanation of the full word or words that are abbreviated or that form the acronym.

**4.2(2) *Duplication of name prohibited.*** The committee name shall not substantially duplicate the name of another committee organized under Iowa Code Supplement chapter 68A. The board shall determine whether two committee names are in substantial duplication in violation of Iowa Code Supplement section 68A.201(2)“a.” A committee substantially duplicating the name of another organized committee shall choose a new committee name upon notification from the board. A candidate who files an amended statement of organization to reflect a change in office sought shall not be required to change the name of the candidate’s committee unless the committee’s name substantially duplicates the name of another organized committee.

**4.2(3) *Candidate’s surname required in committee name.*** A candidate filing a statement of organization on or after July 1, 1995, shall include the candidate’s surname within the committee name. This requirement also applies to a new candidate’s committee organized by a candidate who has a pre-existing candidate’s committee but who organizes a new candidate’s committee or files an amended statement of organization.

This rule is intended to implement Iowa Code Supplement section 68A.201.

**351—4.3(68A,68B) Information required: committee purpose; party affiliation.**

**4.3(1) *Committee purpose.*** An organized campaign committee shall identify the purpose of the committee on the statement of organization. The purpose shall be indicated in part by designating the committee as one of the following types of committees:

Type 1 - A candidate’s committee for a statewide or legislative candidate or a judge standing for retention. This type of committee is referred to as a state candidate’s committee.

Type 2 - A political committee that expressly advocates for or against candidates at the state level or expressly advocates for or against a statewide ballot issue. This type of committee is referred to as a statewide PAC.

Type 3 - A state statutory political committee. This type of committee is referred to as a state party.

Type 4 - A county statutory political committee. This type of committee is referred to as a county central committee.

Type 5 - A candidate’s committee for a candidate seeking county office. This type of committee is referred to as a county candidate’s committee.

Type 6 - A candidate’s committee for a candidate seeking city office. This type of committee is referred to as a city candidate’s committee.

Type 7 - A candidate’s committee for a candidate seeking school board or other political subdivision office except for a county or city office. This type of committee is referred to as a school board or other political subdivision candidate’s committee.

Type 8 - A political committee that expressly advocates for or against candidates for county office. This type of committee is referred to as a county PAC.

Type 9 - A political committee that expressly advocates for or against candidates for city office. This type of committee is referred to as a city PAC.

Type 10 - A political committee that expressly advocates for or against candidates for school board or other political subdivision except for county or city candidates. This type of committee is referred to as a school board or other political subdivision PAC.

Type 11 - A political committee that expressly advocates for the passage or defeat of a ballot issue, franchise election, or referendum conducted for a county, city, school, or other political subdivision ballot question. This type of committee is referred to as a local ballot issue committee.

**4.3(2) *Party affiliation.*** A candidate's committee is deemed to be established to expressly advocate the election of a candidate for public office. Each candidate's committee shall designate the political affiliation of the candidate. Any other committee shall designate that it is either established to expressly advocate the election or defeat of candidates or the passage or defeat of a ballot issue.

This rule is intended to implement Iowa Code Supplement section 68A.201.

**351—4.4(68A,68B) Information required: officers; committee information; signatures.**

**4.4(1) *Committee officers.*** The committee shall disclose on the statement of organization the name, mailing address, telephone number, and office of each committee officer. Each candidate's committee shall appoint a treasurer who shall be an Iowa resident and at least 18 years of age. A candidate's committee may also appoint a committee chairperson who is not limited by residency or age. Every other committee shall appoint a separate treasurer and chairperson, each of whom shall be at least 18 years of age. Except for a candidate's committee, every committee shall either have an Iowa resident as treasurer or shall maintain all of the committee's funds in bank accounts in a financial institution in Iowa.

**4.4(2) *Committee address and telephone number.*** The address and telephone number of the treasurer as indicated on the statement of organization shall be considered to be the official committee address and telephone number to be used for routine communication from the board to the committee.

**4.4(3) *Signatures.*** The candidate and treasurer shall sign the statement of organization filed by a candidate's committee. The chairperson and treasurer shall sign a statement of organization filed by any other type of committee. A statement of organization filed electronically using the board's Web site is deemed signed when filed.

This rule is intended to implement Iowa Code Supplement section 68A.201.

**351—4.5(68A,68B) Segregation and timely deposit of funds; information required: identification of financial institution, account name; notice to treasurer.**

**4.5(1) *Segregation and deposit of funds.*** All committee funds shall be maintained in a financial institution and shall be segregated from any other funds held by a candidate, officer, member, or associate of the committee. The committee treasurer shall deposit all contributions within seven days of receipt by the treasurer in an account maintained by the committee.

**4.5(2) *Exception from segregation of committee funds.*** A candidate's committee that receives contributions only from the candidate is not required to maintain a separate account. A permanent organization temporarily engaging in activity that qualifies it as a political committee that uses existing general operating funds and does not solicit or receive funds from other sources for campaign purposes is not required to maintain a separate account.

**4.5(3) *Identification of financial institution and account.*** The committee shall disclose on the committee's statement of organization the name and mailing address of all financial institutions in which committee funds are maintained. The committee shall also disclose the name and type of all accounts in which committee funds are maintained, and the name of any such account shall be the same as the committee name on the statement of organization.

**4.5(4) *Notice to treasurer.*** Any person who receives contributions for a committee shall render the contributions to the treasurer within 15 days of receipt and provide the committee treasurer with the reporting information required by Iowa Code Supplement section 68A.203(2).

This rule is intended to implement Iowa Code Supplement sections 68A.201 and 68A.203.

**351—4.6(68A,68B) Amendments to statement of organization; requirement for new statement of organization for new office sought.**

**4.6(1) *Amendment within 30 days.*** If there is a change in any of the information disclosed on a statement of organization, the committee shall file an amended statement within 30 days of the change. An amended statement of organization shall be filed with the board and the board shall make available to the appropriate county commissioner of elections an amended statement filed by a county, city, school, or other political subdivision committee.

**4.6(2) *New office sought.*** A candidate who filed a statement of organization for one office but eventually seeks another office may file an amended statement of organization to reflect the change in office sought in lieu of dissolving the old committee and organizing a new committee. A candidate who files an amended statement of organization reflecting a change in office sought may be required to amend the committee's name to comply with Iowa Code Supplement section 68A.201(2) "a" and rule 351—4.2(68A,68B).

This rule is intended to implement Iowa Code Supplement section 68A.201.

DIVISION II  
REPORTING AND FINANCIAL TRANSACTION REQUIREMENTS

**351—4.7(68A,68B) Disclosure reporting required; information on initial report; minimum filing if no activity.**

**4.7(1) *Disclosure reporting required.*** Every committee that has filed a statement of organization under Iowa Code Supplement section 68A.201 and rule 351—4.1(68A,68B) shall file a campaign disclosure report summary page (Form DR-2) and any appropriate disclosure reporting schedules or shall file a voluntary committee statement as provided in rule 351—4.11(68A,68B). Either the disclosure reporting information or the voluntary committee statement shall be filed on or before the due dates required under Iowa Code Supplement section 68A.402 and rule 351—4.9(68A,68B).

**4.7(2) *Information on initial report.*** The first disclosure report filed by a committee shall include the relevant financial information covering the period from the beginning of the committee's financial activity through the end of the current reporting period.

**4.7(3) *Funds available from prior committee.*** If funds are available to a candidate's committee from a prior candidacy of that candidate, or to a ballot issue committee from a prior effort on a ballot issue, and the prior candidacy or effort had not exceeded the financial reporting threshold, the carry-over balance shall be disclosed by the new committee. The disclosure shall be made on Schedule A - Contributions and shall include the amount of the carryover, the date of the prior election, and the name and address of any source that made contributions to the candidacy or ballot effort that totaled more than \$750 during the preceding three calendar years.

**4.7(4) *Funds available from preballot issue activity.*** Funds that are raised for an activity that is not included in the definition of a ballot issue in Iowa Code Supplement section 68A.102(1) and that are made available to a subsequent ballot issue committee shall be disclosed by the committee. The disclosure shall be made on Schedule A - Contributions and shall include the amount of the carryover balance, the date of the preballot issue activity, and the name and address of any source that made contributions to the activity that totaled more than \$750 during the previous three calendar years.

**4.7(5) *No financial activity during reporting period.*** A committee that did not have any financial activity during the relevant reporting period for which a disclosure report is due shall be required to file only Form DR-2. However, if the committee had previously disclosed debts or loans, those obligations shall again be disclosed on either Schedule D - Incurred Indebtedness or Schedule F - Loans Received and Repaid, as appropriate, and the schedule or schedules shall be included with Form DR-2. A candidate's committee that has reportable campaign property under Iowa Code Supplement section 68A.304 shall disclose the property on Schedule H - Campaign Property and the schedule shall be included with Form DR-2.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.8(68A,68B) Disclosure reporting required—where reports filed.**

**4.8(1)** Place of filing. Disclosure reports shall be filed with the board at 510 East 12th Street, Suite 1A, Des Moines, Iowa 50319. Reports may also be filed by fax at (515)281-3701, or electronically through the board’s Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics).

**4.8(2)** Reports made available to county commissioner. The board shall make available to the appropriate county commissioner of elections reports filed by a county, city, school, or other political subdivision committee. The board shall make available to the appropriate county commissioner of elections the report summary page (DR-2) and the relevant pages of a report filed by a political committee that makes contributions to both state and local committees.

**4.8(3)** The board shall make the reports in subrule 4.8(2) available to the appropriate county commissioner of elections electronically via the board’s Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics). A county commissioner of elections who establishes an Internet link between a public computer in the commissioner’s office and the board’s Web site shall be deemed in compliance with the requirement in Iowa Code Supplement section 68A.401(3) to retain the reports.

This rule is intended to implement Iowa Code Supplement sections 68A.401 and 68A.402.

**351—4.9(68A) Campaign disclosure report due dates.**

**4.9(1)** *Statewide office, general assembly, judge standing for retention.* A candidate’s committee of a candidate for statewide office or the general assembly or a judge standing for retention shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 or Wednesday preceding primary election* through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 or Wednesday preceding general election* through December 31 of election year

*b. Supplementary report.*

<u>Report due</u>	<u>Covering period</u>
Friday preceding primary election*	May 15 through Tuesday preceding primary election*
Friday preceding general election*	October 15 through Tuesday preceding general election*

\*If supplementary report required. See subrule 4.9(2).

*c. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

*d. Special election.*

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

\*This report is in addition to the election year reports required under paragraph 4.9(1)“a.”

**4.9(2) Statewide office or general assembly—supplementary reports.** In addition to reports required under subrule 4.9(1), a supplementary report is required if contributions received during the period beginning on the date of initial financial activity, or the day after the period covered by the last report, as applicable, through the Tuesday preceding the primary or general election equal or exceed the following thresholds:

<u>Office sought</u>	<u>Contribution threshold</u>
Governor	\$10,000 or more
Other statewide office	\$5,000 or more
General assembly	\$1,000 or more

**4.9(3) County candidate.** A candidate’s committee of a candidate for county office shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

*c. Special election.*

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

\*This report is in addition to the election year reports required under paragraph 4.9(3)“a.”

**4.9(4) City candidate.** A candidate’s committee of a candidate for city office shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
Five days before primary election	Date of initial activity through ten days before primary election
Five days before general election	Nine days before primary election through ten days before general election
Five days before runoff election*	Nine days before the general election through ten days before the runoff election
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

\*If a runoff election is held.

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

*c. Special election.*

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

\*This report is in addition to the election year reports required under paragraph 4.9(4)“a.”

**4.9(5) School board or other political subdivision.** A candidate's committee of a candidate for school board or other political subdivision office, except for county office or city office, shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
Five days before election	Date of initial activity through ten days before election
January 19 (next calendar year)	Nine days before election through December 31

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

*c. Special election.*

<u>Report due</u>	<u>Covering period</u>
Five days preceding the election*	Date of initial activity through tenth day prior to the special election

\*This report is in addition to the election year reports required under paragraph 4.9(5) "a."

**4.9(6) State statutory political committee (state political party).** A committee defined in Iowa Code Supplement section 68A.102(22) as a state statutory political committee shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

**4.9(7) County statutory political committee (county central committee).** A committee defined as a county statutory political committee in Iowa Code Supplement section 68A.102(12) shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

**4.9(8) State political committee (state PAC).** A political committee expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly or a judge standing for retention shall file campaign disclosure reports as follows:

<i>a. Election year.</i>	
<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

<i>b. Nonelection year.</i>	
<u>Report due</u>	<u>Covering period</u>
July 19	January 1 through June 30
January 19 (next calendar year)	July 1 through December 31

**4.9(9) County political committee (county PAC).** A political committee expressly advocating the nomination, election, or defeat of candidates for county office shall file campaign disclosure reports as follows:

<i>a. Election year.</i>	
<u>Report due</u>	<u>Covering period</u>
May 19	January 1 through May 14
July 19	May 15 through July 14
October 19	July 15 through October 14
January 19 (next calendar year)	October 15 through December 31 of election year

<i>b. Nonelection year.</i>	
<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

**4.9(10) City political committee (city PAC).** A political committee expressly advocating the nomination, election, or defeat of candidates for city office shall file campaign disclosure reports as follows:

<i>a. Election year.</i>	
<u>Report due</u>	<u>Covering period</u>
Five days before primary election	Date of initial activity through ten days before primary election
Five days before general election	Nine days before primary election through ten days before general election
Five days before runoff election*	Nine days before the general election through ten days before runoff election
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

<i>*If a runoff election is held.</i>	
<i>b. Nonelection year.</i>	
<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year



**4.9(11) School board or other political subdivision political committee (school board or other local PAC).** A political committee expressly advocating the nomination, election, or defeat of candidates for school board or other political subdivision office, except for county office or city office, shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
Five days before election	Date of initial activity through ten days before election
January 19 (next calendar year)	Nine days before election through December 31

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

**4.9(12) Statewide or local ballot issue committee (ballot issue PAC).** A committee expressly advocating the passage or defeat of a statewide or local ballot issue shall file campaign disclosure reports as follows:

*a. Election year.*

<u>Report due</u>	<u>Covering period</u>
Five days before election	Date of initial activity through ten days before election
January 19 (next calendar year)	Cutoff date from previously filed report through December 31

*b. Nonelection year.*

<u>Report due</u>	<u>Covering period</u>
January 19 (next calendar year)	January 1 through December 31 of nonelection year

**4.9(13) Permanent organizations.** A permanent organization temporarily engaging in political activity as described in Iowa Code Supplement section 68A.102(18) shall organize a political committee and shall keep the funds relating to that political activity segregated from its operating funds. The committee shall file reports on the applicable due dates as required by this rule. The reports shall identify the source of the original funds used for a contribution made to a candidate or a candidate's committee. When the permanent organization ceases to be involved in the political activity, the permanent organization shall dissolve the political committee. "Permanent organization" means an organization that is continuing, stable, and enduring, and was originally organized for purposes other than engaging in election activities.

**4.9(14) Election year defined.** "Election year" means a year in which the name of the candidate or ballot issue appears on a ballot to be voted on by the electors of the state of Iowa. For state and county statutory political committees, "election year" means a year in which primary and general elections are held.

This rule is intended to implement Iowa Code Supplement section 68A.402 as amended by 2004 Iowa Acts, House File 2319, section 1.

**351—4.10(68A,68B) Time of filing.** A report must be physically received by the board or, if mailed, must bear a United States Postal Service postmark dated on or before the report due date. Faxed or electronically filed reports must be submitted on or before 11:59 p.m. of the report due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the due date is extended to the first working day when the board office is open.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.11(68A,68B) Exception from reporting requirement—voluntary reports.**

**4.11(1) Persons that have not exceeded financial threshold.** A person that has not exceeded the \$750 financial filing threshold may file a statement of organization for purposes of using the short form "paid for by" attribution statement under rule 351—4.38(68A,68B). A person that chooses to voluntarily file a statement of organization shall notify the board at the time of filing the statement of organization that the person has not exceeded the \$750 threshold. A person providing such notice shall not be required to file disclosure reports unless the threshold is later exceeded.

**4.11(2) *Failure to notify board.*** A person that fails to notify the board at the time of filing a voluntary statement of organization that the \$750 financial filing threshold was not exceeded shall file a disclosure report on or before each appropriate due date until the person notifies the board that the \$750 threshold was not exceeded. The failure to file a disclosure report subjects the person to civil penalties pursuant to 351—Chapter 10.

**4.11(3) *Termination.*** A person that voluntarily files a statement of organization shall notify the board when the person is no longer active in the election. The board may administratively terminate the voluntary statement of registration if the board determines that the person is no longer active in the election.

**4.11(4) *Persons not engaged in express advocacy.*** A person that is not engaged in the express advocacy of candidates or ballot issues is not subject to the Iowa campaign laws. Any such person that voluntarily files a statement of organization or that voluntarily files a disclosure report shall be notified that the campaign laws do not apply and that filings are not required. A document filed under this sub-rule shall be marked “voluntary” and made a public record.

This rule is intended to implement Iowa Code Supplement sections 68A.201 and 68A.402 and Iowa Code section 68B.32A(8).

**351—4.12(68A,68B) *Exception from reporting requirement—reports due within five days of one another.*** When two disclosure reports are due from the same committee within five days of each other, the activity may be combined into one report. A committee choosing this option shall file a report on or before the second due date that covers the extended reporting period.

This rule is intended to implement Iowa Code Supplement section 68A.402.

**351—4.13(68A,68B) *Report forms—summary page (DR-2) and supporting schedules.*** The board may require committees to submit relevant information not specifically delineated in Iowa Code Supplement chapter 68A on their disclosure report where the report form asks for and leaves space for information. All information shall be pertinent to the duties of the board.

**4.13(1) *Official reporting forms.*** The disclosure reporting forms provided by the board shall be the official forms on which the disclosure reports shall be submitted. Machine copies of original report forms are acceptable. The standard forms for campaign disclosure reports are:

- DR-2 — Disclosure Summary Page
- Schedule A — Monetary Receipts
- Schedule B — Monetary Expenditures
- Schedule C — (Reserved)
- Schedule D — Incurred Indebtedness
- Schedule E — In-kind Contributions
- Schedule F — Loans Received and Repaid
- Schedule G — Consultant Activity
- Schedule H — Campaign Property

**4.13(2) *Computer-generated reports.*** Committees may generate a disclosure report in lieu of using a board-approved paper report or the board’s electronic filing system so long as the generated report contains the same information and is in the same basic format as a board-approved paper report. Committees generating their own reports must submit the reports for prior board approval before use.

**4.13(3) *Typewritten or legible ink reports required.*** Information which is provided on all forms shall be either typewritten or printed legibly in black ink. Approved computer-generated reports satisfy this requirement.